



Employment Security Department  
PO Box 9046, Olympia, WA 98507-9046  
ATTN: ECDD/Labor Exchange Coordinator

## Business and Occupation (B&O) Tax Credit Application for Employee Training



Washington State  
Department of Revenue  
PO Box 47476  
Olympia WA 98504-7476  
ATTN: SC&A

This application is for a B&O Tax Credit for training provided under RCW 82.04.4333 for approved projects under RCW 82.60 for manufacturing, research and development and computer service businesses located in designated distressed areas. If you have questions, please contact Employment Security at (360) 486-5942.

1. Business Name: \_\_\_\_\_ 2. Phone Number: \_\_\_\_\_
3. Address: \_\_\_\_\_  
Street City State Zip
4. Unified Business Identifier (UBI): \_\_\_\_\_
5. Tax Deferral Number: \_\_\_\_\_
6. Nature of your business activity: \_\_\_\_\_
7. Name of training provider: \_\_\_\_\_  
(Attach certification of accredited institution if training provider is the employer)
8. Is the training provided to the employees free of charge? ☐ Yes ☐ No
9. Proposed cost of training: \$ \_\_\_\_\_
10. Number of employees to attend training: \_\_\_\_\_
11. Briefly describe the proposed job training. (If additional space is needed, please attach additional pages.)
12. Briefly describe how training will enhance the employee's performance. (If additional space is needed, please attach additional pages.)

The employer certifies that the statements and answers provided here are true and correct:

\_\_\_\_\_  
Name (please print)

\_\_\_\_\_  
Title

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

- ➡ If you have been approved, you will receive a B&O Tax Employee Training Credit Affidavit. Attach the affidavit to your Combined Excise Tax Return when you claim the credit.

For Employment Security Department Official Use Only	For Department of Revenue Taxpayer Account Administration Official Use Only
<input type="checkbox"/> Approved Total Approved Training Cost: \$ _____	Total Training Cost Approved by ESD: \$ _____ X .20
<input type="checkbox"/> Disapproved – Reason: <input type="checkbox"/> Application incomplete <input type="checkbox"/> Training provider not certified <input type="checkbox"/> Required certification not attached <input type="checkbox"/> Other: _____	Total Available B&O Tax Credit Issued: \$ _____
Approved By: _____ Title: _____ Date: ____/____/____	Approved By: _____ Title: _____ Date: ____/____/____

For tax assistance or to request this document in an alternate format, visit <http://dor.wa.gov> or call 1-800-647-7706. Teletype (TTY) users may call (360) 705-6718.